

BEFORE THE
FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554

(1) In the Matters of	Filed on “Lead” Call Signs**
All FCC Licenses** of: Telesaurus Holdings GB LLC (THL) Verde Systems LLC (VSL) Environmental LLC (ENL) Environmental LLC-2 (ENL2) Intelligent Transportation...LLC* (ITL) V2G LLC (V2G)** Skybridge Spectrum Foundation (SSF)** (these 7 together, the “Entities”)	THL WPOJ876 VSL WPOJ521 ENL WQCP810 ENL2 WQNZ336 ITL WQER215 V2G WQMU210 SSF WQHU548 (together, the “Licenses”)
(2) In the Matters of	
All FCC licenses issued to: Maritime Communications/ Land Mobile LLC; and its successors in interest, the various “Choctaw” entities	WQGF315, WQGF316 , WQGF317, WQGF318, WRAP933, WRAP934, WRAP935, WRAP936
(3) In matters ‘(1)’ and ‘(2)’ above	Dockets: 11-71 and 13-85

FUTHER SHOWING OF LEGAL INTEREST AND STANDING
OF WARREN HAVENS IN THE CAPTIONED FCC MATTERS

To: Office of the Secretary. Filed on ULS.
Attn: Chief, Wireless Telecommunications Bureau

Warren Havens, and
Polaris PNT Group (see execution page)
2649 Benvenue Avenue
Berkeley CA 94704
Phone (510) 914 0910
Email: wrnvn@gmail.com
September 3, 2019

** “Lead Call Sign” method: on ULS: Licenses, sorted by Call Sign, descending: first one listed: (i) active licenses selected *except* for SSF and V2G, where all licenses were selected to thus include the terminated licenses, since Petitioners seek to reinstate these.

* Full name: Intelligent Transportation & Monitoring Wireless LLC (“ITL” for short).

Introduction. This is submitted by Warren Havens for his own interests and for the interests each of the Polaris PNT Group legal entities defined in the execution block below (together the “Filers”). Havens is the controlling owner of each of the Polaris entities. In prior filings in the above-captioned matters, Havens has further described these Polaris entities.

I provide a *Declaration* below in support of facts and exhibits submitted here.

The purpose of this filing is to further show the legal interests and standing of Havens and Filers in the below captioned matters, in addition to what is already shown.

Further showing.

Relevant new information. See Exhibit 1 hereto. The IRS General Counsel has found, and stated in Tax Court, the same position I have taken in the California receivership action -- in California Superior Court concerning the Entities and Licenses defined caption ‘(1)’ above -- which is that I have remained the “Tax Matter Partner” of the Entities in the subject "receivership pendente lite." Exhibit 1 includes, based on facts and law cited, and further shown in this Tax Court case:

Taxpayer designated Warren Havens as TMP on its returns for the years at issue.¹ Mr. Havens held an interest in the capital, profits, and loss of Intelligent Transportation & Monitoring Wireless LLC in the year at issue.

In this case, the Superior Court of California ordered that a receiver be appointed for Intelligent Transportation & Monitoring Wireless LLC. The receiver, who was never a partner of the Taxpayer, could not qualify as a tax matters partner. A TMP is the (1) general partner so designated, (2) the general partner having the largest profits interest in the partnership at the close of the taxable year involved, or (3) if no general partner qualifies under the first or second prong, a partner that the Secretary selects. See I.R.C. § 6231(a)(7)(A) and (B). Because the receiver was not a partner of the Taxpayer, the receiver is not, and could not be selected to be, the TMP. See 1983 Western Reserve Oil and Gas Co v. Commissioner, 95 T.C. 51 (1990).

Despite the appointment of a receiver by a state court, the designation of Mr. Havens as TMP by the Taxpayer is still valid.

¹ This has not changed. This is reflected Exhibit 1: I am the TMP acting for this Entity in this ongoing case.

Exhibit 1, in a United States Tax Court case, applies to ITL (defined in caption above), but the same facts and conclusions that I am the TMP (the “TMP-MM” as discussed below) applies regarding the other LLC Entities as well. In each, I am its “TMP ... general partner so designated.”

A LLC Managing Member in a LLC (that is classed as a partnership for tax purposes) is the same as “general partner” in a partnership (“TMP-MM”). I am the TMP-MM in all the captioned LLC Entities. I am also the sole member of Skybridge. See [Exhibit 2: IRS “Publication 3402.](#)

Taxation of Limited Liability Companies” includes (emphasis added):

Member manager. Only a member manager of an LLC can sign the partnership tax return. And only a member manager can represent the LLC **as the tax matters partner** under the consolidated audit proceedings in sections 6221 through 6234. A member manager is any owner of an interest in the LLC who, alone or together with others, has the continuing authority to make the management decisions necessary to conduct the business for which the LLC was formed.

As shown above, as the Entities’ TMP-MM, I have had (and continue to have) the authority to act for the Entities before the IRS and in Tax Court, and bind the Entities as TMP-MM, with the “continuing authority to make the management decisions necessary to conduct the business for which the LLC was formed.” This is an officer role.

No person has challenged the preceding IRS determination. The IRS determines matters in its jurisdiction, as does the FCC. This determination is also consistent with an order of the receivership court that the Receiver will not, but I may, handle this IRS Tax Court case.

FCC law applied to the relevant new information above. Under the above-described IRS determination and authorities in these Exhibits, under relevant FCC law, as the TMP-MM, I have clear legal interests and standing in the FCC matters in captions “(1),” “(2),” and “(3)” above, before and during the subject receivership pendente lite and to this day -- in addition to the basis I have previously shown in the captioned matters.

For example, in relevant FCC authorities: officers and directors of any applicant are considered to have a controlling interest. 47 C.F.R. 1.2110(c)(2)(ii)(F); Part 1 Fifth R&O, 15 FCC Rcd at 15325-26 ¶¶ 65-66:

47 C.F.R. 1.2110(c)(2)(ii)(F).

Officers and directors of the applicant shall be considered to have a controlling interest in the applicant. The officers and directors of an entity that controls a licensee or applicant shall be considered to have a controlling interest in the licensee or applicant.

Other parts of this rule also apply.

While the above is sufficient for this filings' stated purpose, in addition, as the DC Circuit Court instructed in a FCC case, *LaRose v. FCC*, 494 F.2d 1145, 161 U.S.App.D.C. 226 (D.C. Cir., 1974): "Administrative agencies have been required to consider other federal policies, not unique to their particular area of administrative expertise, when fulfilling their mandate to assure that their regulatees operate in the public interest." This includes the Internal Revenue Service and its policies and determinations above.

Respectfully submitted,

/s/

Warren Havens

Individually. And for

Polaris PNT PBC; Polaris PNT 1, PB LLC; Polaris PNT 2, PB LLC; and Polaris PNT 3, PB LLC (the "Polaris PNT Group")

September 3, 2019

DECLARATION

I declare under penalty of perjury that the foregoing filing was prepared pursuant to my direction and control and the factual statements therein known by me are true and correct, and the exhibits hereto are true and correct copies.

/s/

Warren Havens

September 3, 2019

EXHIBIT - 1

(pages not included and parts
redacted are not relevant)

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US TAX COURT
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MAY 13 2019

INTELLIGENT TRANSPORTATION & MONITORING
WIRELESS LLC, WARREN C. HAVENS, TAX
MATTERS PARTNER,

Petitioners,

ELECTRONICALLY FILED

v.

Docket No. 19514-17

COMMISSIONER OF INTERNAL REVENUE,
Respondent

RESPONDENT'S PRETRIAL MEMORANDUM

SERVED May 13 2019

Trial Calendar: San Francisco, California

Date: June 3, 2019

Judge: Honorable Cary Douglas Pugh

PRETRIAL MEMORANDUM FOR RESPONDENT

NAME OF CASE:

Intelligent Transportation &
Monitoring Wireless LLC,
Warren C. Havens, Tax Matters
Partner

DOCKET NO.

19514-17
Filed Electronically

SUMMARY OF FACTS:

Taxpayer is a Delaware limited liability company.

Taxpayer is involved in the business of wireless spectrum leases. On November 16, 2015, due to a civil dispute, the Superior Court of California, County of Alameda, entered an Order Appointing Receiver After Hearing, placing Intelligent Transportation & Monitoring Wireless LLC in a receivership.

BRIEF SYNOPSIS OF LEGAL AUTHORITIES:

Taxpayer is a Tax Equity and Fiscal Responsibility Act (TEFRA) Partnership

Generally, entities which satisfy the definition of "partnership" pursuant to I.R.C. § 761(a) and which are required to file a partnership return under I.R.C. § 6031(a) are covered by the TEFRA partnership audit procedures. I.R.C. § 6231(a)(1)(A). An exception exists for "small partnerships," which (i) have 10 or fewer partners and (ii) do not have any flow-through entities as partners (other than the estate of a deceased partner). I.R.C. § 6231(a)(1)(B). The definition of "partner" includes indirect partners, who hold an interest in the source partnership through one or more pass through entities. I.R.C. § 6231(a)(2)(B).

Intelligent Transportation & Monitoring Wireless LLC has partners that have elected to be treated as partnerships for Federal tax purposes. Since Intelligent Transportation & Monitoring Wireless LLC has a flow-through entity as a partner, it does not meet the "small partnership" exception and is therefore subject to the TEFRA partnership audit procedures.

Mr. Havens is the Tax Matters Partner (TMP) of Intelligent Transportation & Monitoring Wireless LLC

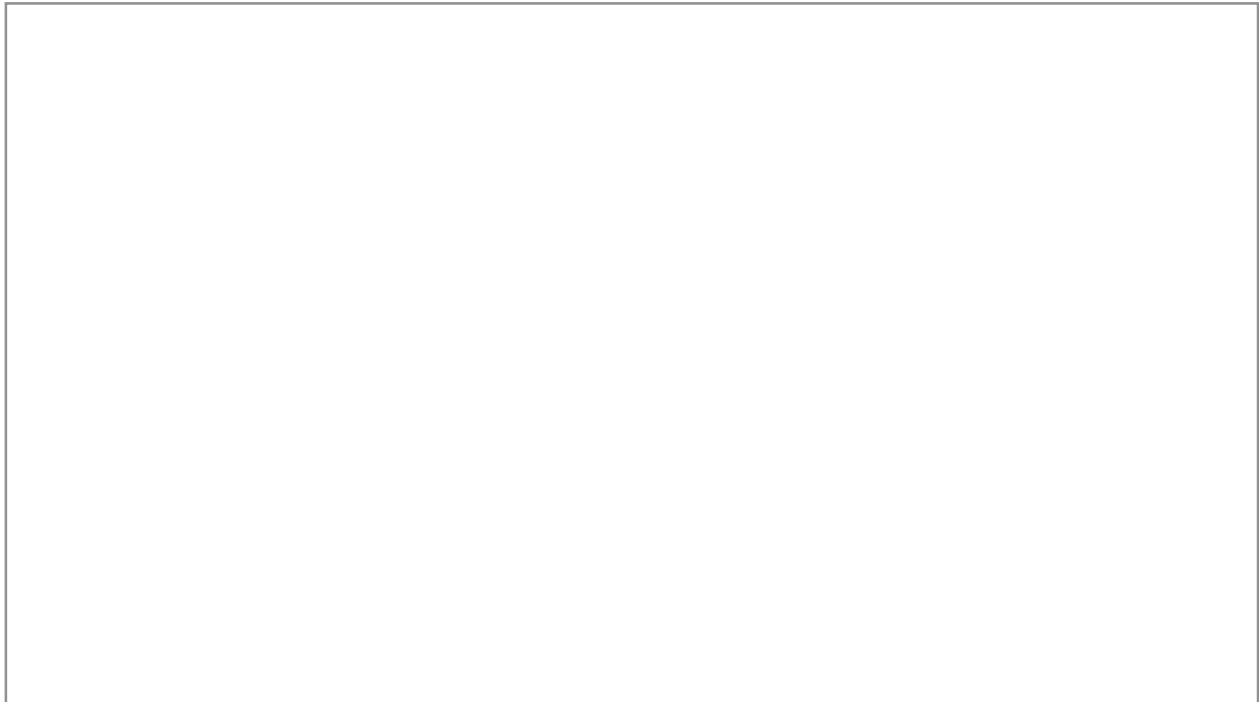
By procedures set forth in the regulations under I.R.C. § 6231, a partnership may designate any eligible partner as the TMP. I.R.C. § 6231(a)(7). The TMP may be designated on Form 1065. Treas. Reg. § 301.6231(a)(7)-1(c). The TMP must be a general partner in the partnership at some time during the taxable year in which the designation is made. Treas. Reg. § 601.6231(a)(7)-

1(b). The TMP designation may be terminated upon certain specified events. Treas. Reg. § 301.6231(a)(7)-1(1).

Taxpayer designated Warren Havens as TMP on its returns for the years at issue. Mr. Havens held an interest in the capital, profits, and loss of Intelligent Transportation & Monitoring Wireless LLC in the year at issue.

In this case, the Superior Court of California ordered that a receiver be appointed for Intelligent Transportation & Monitoring Wireless LLC. The receiver, who was never a partner of the Taxpayer, could not qualify as a tax matters partner. A TMP is the (1) general partner so designated, (2) the general partner having the largest profits interest in the partnership at the close of the taxable year involved, or (3) if no general partner qualifies under the first or second prong, a partner that the Secretary selects. See I.R.C. § 6231(a)(7)(A) and (B). Because the receiver was not a partner of the Taxpayer, the receiver is not, and could not be selected to be, the TMP. See 1983 Western Reserve Oil and Gas Co v. Commissioner, 95 T.C. 51 (1990).

Despite the appointment of a receiver by a state court, the designation of Mr. Havens as TMP by the Taxpayer is still valid.




EVIDENTIARY PROBLEMS:

Respondent does not anticipate any evidentiary problems at this time.

MICHAEL J. DESMOND
Chief Counsel
Internal Revenue Service.

Date:

5/10/2014


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EXHIBIT - 2

(relevant pages)



Department
of the
Treasury

Internal
Revenue
Service

Publication 3402

(Rev. June 2016)

Cat. No. 27940D

Taxation of Limited Liability Companies

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Reminder

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

This publication provides federal income, employment, and excise tax information for limited liability companies. This publication doesn't address state law governing the formation, operation, or termination of limited liability companies. This publication doesn't address any state taxes.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

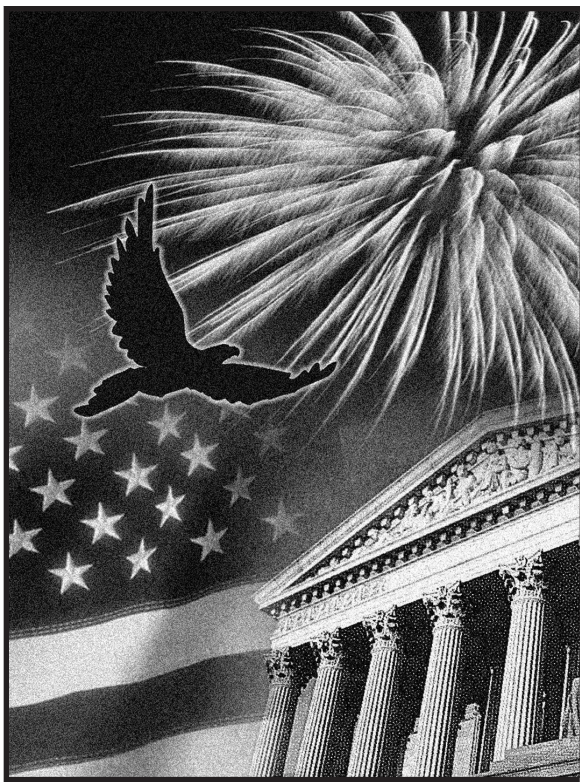
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We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.



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Ordering forms and publications. Visit www.irs.gov/efile to download forms and publications. Otherwise, you can go to www.irs.gov/efile to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

Tax questions. If you have a tax question not answered by this publication, check IRS.gov and (, 4, ' 4' (4 at the end of this publication.

Useful Items

You may want to see:

Publication

- ☐ **15** (Circular E), Employer's Tax Guide
- ☐ **334** Tax Guide for Small Business
- ☐ **505** Tax Withholding and Estimated Tax
- ☐ **535** Business Expenses
- ☐ **541** Partnerships
- ☐ **542** Corporations
- ☐ **544** Sales and Other Dispositions of Assets
- ☐ **583** Starting a Business and Keeping Records
- ☐ **925** Passive Activity and At-Risk Rules

Form (and Instructions)

- ☐ **1065** U.S. Return of Partnership Income
- ☐ **1120** U.S. Corporation Income Tax Return
- ☐ **1120S** U.S. Income Tax Return for an S Corporation
- ☐ **2553** Election by a Small Business Corporation
- ☐ **8832** Entity Classification Election

See (, 4, ' 4' (4 near the end of this publication for information about getting publications and forms.

What is a Limited Liability Company?

For purposes of this publication, a limited liability company (LLC) is a business entity organized in the United States under state law. An LLC may be classified for federal income tax purposes as a partnership, corporation, or an entity disregarded as separate from its owner by applying the rules in Regulations section 301.7701-3.

The information in this publication applies to LLCs in general, and different rules may apply to special situations, including banks, insurance companies, or nonprofit organizations that are LLCs or that own LLCs. Check your state's requirements and the federal tax regulations for further information.

Classification of an LLC

Default classification. An LLC with at least two members is classified as a partnership for

federal income tax purposes. An LLC with only one member is treated as an entity disregarded as separate from its owner for income tax purposes (but as a separate entity for purposes of employment tax and certain excise taxes). Also, an LLC's federal tax classification can subsequently change under certain default rules discussed later.

Elected classification. An LLC can elect to be classified as an association taxable as a corporation or as an S corporation. After an LLC has determined its federal tax classification, it can later elect to change that classification. For details, see 3 E-AYEY, E-AYEY, A later.

LLCs Classified as Partnerships

If an LLC has at least two members and is classified as a partnership, it generally must file Form 1065, U.S. Return of Partnership Income. Generally, an LLC classified as a partnership is subject to the same filing and reporting requirements as partnerships. See the Instructions for Form 1065 for reporting rules that apply specifically to LLCs.

Member manager. Only a member manager of an LLC can sign the partnership tax return. And only a member manager can represent the LLC as the tax matters partner under the consolidated audit proceedings in sections 6221 through 6234. A member manager is any owner of an interest in the LLC who, alone or together with others, has the continuing authority to make the management decisions necessary to conduct the business for which the LLC was formed. If there are no elected or designated member managers, each owner is treated as a member manager.

Change in default classification. If the number of members in an LLC classified as a partnership is reduced to only one member, it becomes an entity disregarded as separate from its owner under Regulations section 301.7701-3(f)(2). However, if the LLC has made an election to be classified as a corporation (discussed later) and that elective classification is in effect at the time of the change in membership, the default classification as a disregarded entity will not apply.

Other tax consequences of a change in membership, such as recognition of gain or loss, are determined by the transactions through which an interest in the LLC is acquired or disposed of. If a partnership that becomes a disregarded entity as a result of a decrease in the number of members makes an election to be classified as a corporation, the applicable deemed transactions discussed under 3 E-AYEY, E-AYEY, A later, apply.

Example 1. Ethel and Francis are members of an LLC classified as a partnership for federal tax purposes. Each holds an equal membership interest. The LLC doesn't hold any unrealized receivables or substantially appreciated inventory. Ethel sells her entire interest in the LLC to Francis for \$10,000. After the sale, the business is continued by the LLC, which is

owned solely by Francis. No entity classification election is made after the sale to treat the LLC as a corporation for federal tax purposes. The partnership terminates when Francis buys Ethel's entire interest. Ethel must treat the transaction as the sale of a partnership interest and must report gain or loss, if any, resulting from the sale of her partnership interest.

For purposes of determining the tax treatment of Francis, the partnership is deemed to make a liquidating distribution of all of its assets to Ethel and Francis, and after this distribution, Francis is treated as acquiring the assets deemed to have been distributed to Ethel in liquidation of Ethel's partnership interest. Francis' basis in the assets attributable to Ethel's one-half interest in the partnership is \$10,000, the purchase price for Ethel's partnership interest. Upon the termination of the partnership, Francis is considered to receive a distribution of those assets attributable to Francis' former interest in the partnership. Francis must recognize gain or loss, if any, on the deemed distribution of the assets to the extent required by section 731(a). See 0' E' YEA, %\$ AEE-EE, A in Pub. 541.

Example 2. George and Henrietta are members of an LLC classified as a partnership for federal tax purposes. Each holds an equal membership interest. The LLC doesn't hold any unrealized receivables or substantially appreciated inventory. George and Henrietta each sell their entire interests in the LLC to Ian, an unrelated person, in exchange for \$10,000. After the sale, the business is continued by the LLC, which is owned solely by Ian. No entity classification election is made after the sale to treat the LLC as a corporation for federal tax purposes. The partnership terminates when Ian purchases the entire interests of George and Henrietta in the LLC. George and Henrietta must report gain or loss, if any, resulting from the sale of their partnership interests. For purposes of classifying the acquisition by Ian, the partnership is deemed to make a liquidating distribution of its assets to George and Henrietta. Immediately following this distribution, Ian is deemed to acquire, by purchase, all of the former partnership's assets.

For more details on the preceding two examples, see Revenue Ruling 99-6, 1999-6 I.R.B. 6. You can find Revenue Ruling 99-6 at www.irs.gov/efile.

LLCs Classified as Disregarded Entities

Income tax. If an LLC has only one member and is classified as an entity disregarded as separate from its owner, its income, deductions, gains, losses, and credits are reported on the owner's income tax return. For example, if the owner of the LLC is an individual, the LLC's income and expenses would be reported on the following schedules filed with the owner's Form 1040:

- Schedule C, Profit or Loss from Business (Sole Proprietorship);
- Schedule C-EZ, Net Profit From Business (Sole Proprietorship);

CERTIFICATE OF SERVICE

I, Warren C. Havens, certify that I have, on September 3, 2019:^[*]

Caused to be served, by placing into the USPS mail system with first-class postage affixed unless otherwise noted below, a copy of the foregoing filing, including exhibits, to the following:

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/s/

Warren Havens

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